

For the year January 1 - December 31, 1999, or fiscal year beginning _____, 1999, ending _____, 2000

Name(s) as shown on return

Social Security Number

PART I: For Form 40 filers. If you are filing Form 43, use PART II on the back of this form.

A. Alternative Energy Device Deduction. See instructions, page 20.

Year Acquired	Type of Device	Total Cost	Percent			
1. 1999		\$	X 40%	=	1	
2. 1998		\$	X 20%	=	2	
3. 1997		\$	X 20%	=	3	
4. 1996		\$	X 20%	=	4	
5. Total deduction. Add lines 1 through 4. Enter here and on line 19, Form 40.					5	

B. Retirement Benefits Deduction. See instructions, page 20.

1. If single enter \$16,788, or if married filing jointly enter \$25,182.	1		
2. Retirement benefits received under federal Railroad Retirement Act ...	2		
3. Retirement benefits received under Social Security	3		
4. Balance (line 1 minus lines 2 and 3)	4		
5. Amount of eligible retirement annuity included in federal income	5		
6. Enter the smaller of lines 4 or 5 here and on line 21, Form 40.	6		

C. Other Subtractions. See instructions, pages 20 and 21.

1. Maintaining a home for the aged and/or developmentally disabled	1	
2. Idaho lottery winnings, less than \$600 per prize	2	
3. Income earned on a reservation by a Native American	3	
4. Other subtractions. Identify.	4	
5. Total other subtractions. Add lines 1 through 4. Enter on line 27, Form 40.	5	

D. Credit for Income Taxes Paid to Another State. See instructions, page 21.

1. Idaho tax, line 39, Form 40	1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2. Other state's adjusted income	2		
3. Idaho adjusted income from line 29, Form 40	3		
4. Divide line 2 by line 3. Enter percentage here.	4	%	
5. Multiply line 1 by line 4. Enter amount here.	5		
6. Other state's tax due less its income tax credits	6		
7. Enter the smaller of lines 5 or 6 here and on line 40, Form 40.	7		

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, pages 21 and 22.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify. ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify. ☐ Yes ☐ No
- If you answered YES to either question, complete lines 3 and 4.*

3. List each family member you are claiming:

Name of Family Member	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmental disability

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 59, Form 40.

4

Name(s) as shown on return

Social Security Number

PART II: For Form 43 filers. If you are filing Form 40, use PART I on the front of this form.**A. Other Subtractions. See instructions, pages 22 and 23.**

1. Adoption expenses
2. Maintaining a home for the aged and/or developmentally disabled ..
3. Idaho lottery winnings, less than \$600 per prize
4. Income earned on a reservation by a Native American
5. Worker's compensation insurance
6. Partner's and shareholder's pass-through subtractions
7. Insulation of Idaho residence
8. Technological equipment donation
9. Alternative energy device deduction

	Column A Total	Column B Idaho
1		
2		
3		
4		
5		
6		
7		
8		

Year Acquired	Type of Device	Total Cost	Percent
------------------	----------------	------------	---------

- | | | |
|---------|----|---------|
| a. 1999 | \$ | X 40% = |
| b. 1998 | \$ | X 20% = |
| c. 1997 | \$ | X 20% = |
| d. 1996 | \$ | X 20% = |

9a		
9b		
9c		
9d		

10. Other subtractions. Identify.

11. Total other subtractions.

Add lines 1 through 10. Enter on line 42, Form 43.

10		
11		

B. Credit for Income Taxes Paid to Another State by Part-Year Residents. See instructions, pages 23 and 24.

Nonresidents cannot claim this credit. Idaho residents on active military duty, complete Section C below.

1. Idaho adjusted income from line 44, Column B, Form 43
2. Other state's adjusted income
3. Amount on lines 1 and 2 taxed by both states
4. Idaho tax, line 55, Form 43
5. Divide line 3 by line 1. Enter percentage here.

1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2		
3		
4		
5	%	

6. Multiply line 4 by line 5.

7. Other state's tax due less its income tax credits

8. Divide line 3 by line 2. Enter percentage here.

6	
7	
8	%

9. Multiply line 7 by line 8.

10. Enter the smaller of lines 6 or 9 here and on line 56, Form 43.

9	
10	

C. Credit for Income Taxes Paid to Another State by Idaho Residents on Active Military Duty. See instructions, page 24.

1. Idaho tax, line 55, Form 43
2. Other state's adjusted income
3. Idaho adjusted income from line 44, Column B, Form 43
4. Divide line 2 by line 3. Enter percentage here.

1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2		
3		
4	%	

5. Multiply line 1 by line 4. Enter amount here.

6. Other state's tax due less its income tax credits

7. Enter the smaller of lines 5 or 6 here and on line 56, Form 43.

5	
6	
7	